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8 **UNITED STATES DISTRICT COURT**  
9 **DISTRICT OF NEVADA**  
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11 SECURITIES AND EXCHANGE  
12 COMMISSION,

13 Plaintiff,

14 vs.

15 MICHAEL J. MOORE,

16 Defendant.  
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Case No.: 2:15-cv-1865-LDG-(GWF)

| **FINAL JUDGMENT**  
**AGAINST DEFENDANT MICHAEL J.**  
**MOORE**

18 By Order issued March 31, 2017 (Docket No. 17), the Court granted the Motion for  
19 Summary Judgment by Plaintiff Securities and Exchange Commission (“SEC”) against Defendant  
20 Michael J. Moore. Accordingly:  
21

22 I.

23 IT IS HEREBY ORDERED, ADJUDGED AND DECREED that Defendant Michael J.  
24 Moore be, and hereby is, commanded, pursuant to Section 21(e) of the Securities Exchange Act of  
25 1934 (“Exchange Act”), 15 U.S.C. § 78u(e), to comply with the order issued by the SEC pursuant to  
26 Rule 102(3)(3)(i) of the SEC’s Rules of Practice in *In the Matter of Michael J. Moore, CPA and*  
*Moore & Associates Chartered*, SEC A.P. File No. 3-13640, on October 6, 2009, which

1 permanently suspended Moore from appearing or practicing before the SEC as an accountant.

2 II.

3 IT IS FURTHER ORDERED, ADJUDGED AND DECREED that Defendant Michael J.  
4 Moore and each of his agents, servants, employees, attorneys, and all those persons in active concert  
5 or participation with them who receive actual notice of this Final Judgment by personal service or  
6 otherwise are permanently restrained and enjoined from violating Section 105(c)(7)(B) of the  
7 Sarbanes-Oxley Act of 2002 (“SOX”), 15 U.S.C. § 7202(b)(1), by willfully to become or remain  
8 associated with an issuer in an accountancy or financial management capacity.

9 III.

10 IT IS FURTHER ORDERED, ADJUDGED AND DECREED that Defendant Michael J.  
11 Moore is liable for disgorgement of \$168,612.30 representing all ill-gotten gains resulting from his  
12 violations, together with prejudgment interest thereon of \$9,650.90, for a total of \$178,263.20.  
13 Defendant shall make this payment within 14 days after entry of this Final Judgment.

14 Defendant may transmit payment electronically to the Commission, which will provide  
15 detailed ACH transfer/Fedwire instructions upon request. Payment may also be made directly from  
16 a bank account via Pay.gov through the SEC website at <http://www.sec.gov/about/offices/ofm.htm>.  
17 Defendant may also pay by certified check, bank cashier’s check, or United States postal money  
18 order payable to the Securities and Exchange Commission, which shall be delivered or mailed to  
19 Enterprise Services Center, Accounts Receivable Branch, 6500 South MacArthur Boulevard,  
20 Oklahoma City, OK 73169, and shall be accompanied by a letter identifying the case title, civil  
21 action number, and name of this Court; Moore’s name as a defendant in this action; and specifying  
22 that payment is made pursuant to this Final Judgment.

23 Defendant shall pay post judgment interest on any delinquent amounts pursuant to 28 U.S.C.  
24 § 1961.

25 VI.

26 IT IS FURTHER ORDERED, ADJUDGED AND DECREED that Defendant Michael J.

1 Moore shall pay a second tier penalty in the amount of \$75,000 pursuant to Section 21(d)(3) of the  
2 Exchange Act, 15 U.S.C. § 78u(d)(3). Defendant shall make this payment within 14 days after  
3 entry of this Final Judgment.

4 Defendant may transmit payment electronically to the Commission, which will provide  
5 detailed ACH transfer/Fedwire instructions upon request. Payment may also be made directly from  
6 a bank account via Pay.gov through the SEC website at <http://www.sec.gov/about/offices/ofm.htm>.  
7 Defendant may also pay by certified check, bank cashier's check, or United States postal money  
8 order payable to the Securities and Exchange Commission, which shall be delivered or mailed to  
9 Enterprise Services Center, Accounts Receivable Branch, 6500 South MacArthur Boulevard,  
10 Oklahoma City, OK 73169, and shall be accompanied by a letter identifying the case title, civil  
11 action number, and name of this Court; Moore's name as a defendant in this action; and specifying  
12 that payment is made pursuant to this Final Judgment.

13 Defendant shall pay post judgment interest on any delinquent amounts pursuant to 28 U.S.C.  
14 § 1961.

15 V.

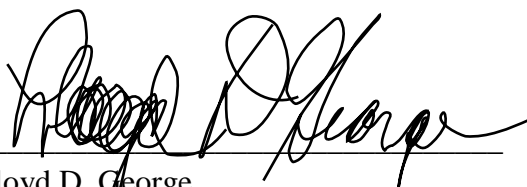
16 IT IS FURTHER ORDERED, ADJUDGED AND DECREED that this Court shall retain  
17 jurisdiction of this matter for the purposes of enforcing the terms of this Final Judgment.

18 VI.

19 There being no just reason for delay, pursuant to Rule 54(b) of the Federal Rules of Civil  
20 Procedure, the Clerk is ordered to enter this Final Judgment forthwith and without further notice.

21 DATED this 18 day of April, 2017.

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Lloyd D. George  
United States District Court